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FISCAL POLICIES

GENERAL INFORMATION: POLICY ADOPTION/REVISION PROCEDURES/EXCEPTIONS

PREFACE

The authority for establishing fiscal policies is given to the State Controller through *Idaho Code* Title 67 Chapter 10. The Statewide Fiscal Policy Advisory Committee was created by the State Controller and the Governor to make recommendations for establishing uniform administrative, accounting and reporting standards and guidelines for all state agencies.

All state agencies are to utilize the Statewide Accounting and Reporting Systems (STARS) to the fullest extent possible for their financial accounting and reporting unless expressly exempted by the State Controller.

ADMINISTRATIVE PROCEDURES

Committee members, or representatives, will comprehensively research topics and prepare a proposed policy. The researched and proposed policy will be presented to the entire Committee for discussion and conclusion. The proposed policy will remain on the agenda for up to two months. If the policy is still on the agenda after two months, the Committee will either agree to extend the timeframe, approve the policy to be sent for agency input, or discard the policy and remove from the agenda.

Action of the committee requires a quorum of four members.

Proposed policies and revisions will be distributed to agencies prior to being submitted to the State Controller for formal approval. Agencies will be allowed thirty (30) calendar days to comment on the proposed policies. Comments are to be submitted to the Statewide Fiscal Policy Advisory Committee, Office of the State Controller, P.O. Box 83720, Boise, ID 83720-0011.

The Committee will compile all agency responses along with Committee recommendations and submit them to the State Controller. Requests for copies are to be made to the Committee.

The State Controller will do one of the following:

- Approve the policy, indicating an effective date.
- Return the policy with concerns to the Committee for further evaluation.
- Disapprove the policy.

Agencies and the Committee will be notified within thirty (30) calendar days of the action taken by the State Controller.

Agencies may request new policies be established or existing policies be revised. The request, accompanied by any appropriate background information, and the reasons for the new/revised policy are to be submitted to the Committee.

Agencies may request an exception to a policy by submitting a written request to the Committee. Granted exceptions will be periodically reviewed by personnel in the State Controller's Division of Statewide Accounting. If, in discussion with the grantee agency, State Controller personnel ascertain any exception is no longer necessary, the exception authorization may be discontinued.

NOTE: Most policies include an administrative section. These administrative procedures are suggested procedures for complying with policies. Each agency may expand or amend the procedures to fit its own unique and specific needs. However, all procedures must comply with the official policy.

EXCEPTIONS

A state organization may request an exception to current policy by forwarding the request to the **Statewide Fiscal Policy Advisory Committee**. After review by the committee, the agency request and Committee recommendation will be sent to the State Controller for final decision and a copy will be sent to the requesting agency. If the recommendation is in dispute, additional information may be sent to the State Controller. The State Controller will send written notification of the final decision to the agency, with a copy to the committee.

PROCEDURES

Granted exceptions will be reviewed annually by the staff of the Office of the State Controller (SCO). The review process shall be conducted, as follows:

1. SCO staff shall review each granted exception on file with the State Controller. They shall ascertain if an ongoing need for the exception is obvious or if confirmation and reauthorization is indicated.
 - a. If an ongoing need is obvious, the reviewer shall initial and date a review sheet in each exception's file, indicating no further action is necessary during the current fiscal year; then note the decision on the report to the Fiscal Policy Advisory Committee (See paragraph c., below).
 - b. If an ongoing need is not obvious, SCO staff shall make further inquiries, as necessary, to make a determination of further action, as follows:
 - i) If internal inquiries confirm the need for continuing the granted exception without change, note the decision on the report to the Fiscal Policy Advisory Committee (See paragraph c., below).
 - ii) If internal inquiries indicate the granted exception may still be needed, but with modification, contact the grantee agency for discussion and determination of action to be taken.
 - iii) If inquiries addressed to the grantee agency provide adequate confirmation the granted exception should be continued without change, note the decision on the report to the Fiscal Policy Advisory Committee (See paragraph c., below).
 - iv) If grantee-agency inquiries indicate the granted exception may still be needed, but with modification;
 - (1) Note the decision on the report to the Fiscal Policy Advisory Committee (See paragraph c., below), and
 - (2) Request the grantee-agency submit to the Fiscal Policy Advisory Committee within 30 days a request for an exception including the modifications needed. If the modification request is not received within 30 days, notify the Fiscal Policy Advisory Committee and ascertain if termination notification should be rendered.
 - v) If grantee-agency inquiries indicate the granted exception is no longer required,
 - (1) Note the decision on the report to the Fiscal Policy Advisory Committee (See paragraph c., below), and
 - (2) Send termination notification to the grantee agency.
 - c. Submit SCO staff activity and decisions to the Fiscal Policy Advisory Committee for review during a regularly scheduled committee meeting.
 - d. The Fiscal Policy Advisory Committee shall review each report and take any necessary action, including notifying the State Controller and giving further instructions to the SCO staff, as may be appropriate.